IN THE ABSTRACT:

Please add the following Abstract to read as follows:

A polarizing element usable for two wavelengths in a predetermined wavelength region and having a simple structure. The polarizing element has a two-layer structure in which a grid pattern of a constant period Λ having a triangular cross-section is formed on a substrate and a film with a refractive index higher than that of the substrate is deposited on the grid pattern. When first and second wavelengths λ_1, λ_2 satisfy $\lambda_1<\lambda_2$, $\Lambda\cos\theta_0 < \lambda_1$ where θ_0 is the angle of incidence on the grid surface. The grid period, the grid height, and the film thickness are determined so that with respect to the first wavelength λ_1, the reflection efficiency of the TE-polarized zero-order diffracted light is a predetermined value or more and the transmission efficiency of the TM-polarized zero-order diffracted light is a predetermined value or more and so that with respect to the wavelength λ_2, the transmission efficiency of the TE-polarized zero-order diffracted light is a predetermined value or more and the reflection efficiency of the TM-polarized zero-order diffracted light is a predetermined value or more.